

**AMENDMENTS TO THE CLAIMS:**

The following listing of claims replaces all prior listings, and all prior versions, of claims in the application.

**LISTING OF CLAIMS:**

1. (Original) A decorative material comprising at least a substrate, a low-luster pattern ink layer partially formed on the substrate, and a surface protective layer which is present on and contacted with the low-luster pattern ink layer so as to cover a whole surface including both a region where the low-luster pattern ink layer is formed and a region where no low-luster pattern ink layer is formed, wherein the surface protective layer is formed by crosslinking and curing an ionizing radiation-curable resin composition, and provided therein with a low-gloss region which is located in a portion just above the low-luster pattern ink layer and in the vicinity of the portion, and visually recognized as a concave portion.

2. (Original) A decorative material comprising at least a substrate, a low-luster pattern ink layer partially formed on the substrate, and a surface protective layer which is present on and contacted with the low-luster pattern ink layer so as to cover a whole surface including both a region where the low-luster pattern ink layer is formed and a region where no low-luster pattern ink layer is formed, wherein the surface protective layer is formed by crosslinking and curing an ionizing radiation-curable resin composition, and a low-luster pattern ink forming the low-luster pattern ink layer contains a non-crosslinked urethane resin as a binder and the ionizing radiation-curable resin composition contains a (meth)acrylate monomer.

3. (Original) The decorative material according to claim 2, wherein the low-luster pattern ink forming the low-luster pattern ink layer contains the non-crosslinked urethane resin and an unsaturated polyester resin as a binder.

4. (Currently amended) The decorative material according to claim 2 ~~or 3~~, wherein the ionizing radiation-curable resin composition contains a (meth)acrylate monomer solely.

5. (Currently amended) The decorative material according to claim 1 ~~any one of claims 1 to 4~~, wherein the low-luster pattern ink forming the low-luster pattern ink layer has an uneven thickness.

6. (Original) The decorative material according to claim 5, wherein the low-luster pattern ink layer has a thick film region having a relatively large thickness and a thin film region having a relatively small thickness, and a portion just above and in the vicinity of the thick film region is the low-gloss region having a relatively low gloss, whereas a portion just above and in the vicinity of the thin film region is the low-gloss region having a relatively high gloss.

7. (Currently amended) The decorative material according to claim 1 ~~any one of claims 1 to 6~~, wherein the surface protective layer contains fine particles, and an average particle size of the fine particles is close to a plus-side value of a maximum

thickness of the surface protective layer located just above the low-luster pattern ink layer.

8. (Original) The decorative material according to claim 7, wherein a coefficient of variation (CV value) of a particle size distribution of the fine particles which is represented by the formula: [(standard deviation of particle size/average particle size) x 100] is 30% or lower.

9. (Currently amended) The decorative material according to claim 7 ~~or 8~~, wherein the fine particles satisfy a relationship represented by the following formula (I):

$$1.05 \times t_M \leq d_A \leq t_G \quad (I)$$

wherein  $d_A$  is an average particle size of the fine particles;  $t_M$  is a maximum thickness of the surface protective layer located just above the low-luster pattern ink layer; and  $t_G$  is a thickness of the surface protective layer located in a region where no low-luster pattern ink layer is formed.

10. (Currently amended) The decorative material according to claim 7 ~~any one of claims 7 to 9~~, wherein the surface protective layer contains the fine particles in an amount of 2 to 20% by mass.

11. (Currently amended) The decorative material according to claim 1 ~~any one of claims 1 to 10~~, wherein the surface protective layer is formed by crosslinking and

curing the ionizing radiation-curable resin composition containing an ethyleneoxide-modified polymerizable compound, and contains particles of baked kaolin.

12. (Currently amended) The decorative material according to claim 1~~any one of claims 1 to 11~~, wherein the low-luster pattern ink forming the low-luster pattern ink layer contains an extender pigment.

13. (Currently amended) The decorative material according to claim 1~~any one of claims 1 to 12~~, wherein the ionizing radiation-curable resin composition is an electron beam-curable resin composition.

14. (Currently amended) The decorative material according to claim 1~~any one of claims 1 and 5 to 13~~, wherein a surface of the surface protective layer located above the low-gloss region has a convex shape.

15. (Currently amended) The decorative material according to claim 1~~any one of claims 1 to 14~~, further comprising a penetration-preventing layer formed between the substrate and the low-luster pattern ink layer.

16. (Original) The decorative material according to claim 15, wherein the substrate is a penetrable substrate.

17. (Currently amended) The decorative material according to claim 1~~any one of claims 1 to 16~~, wherein a colored layer, a pattern layer and the penetration-preventing layer are successively laminated on the substrate, and the low-luster pattern ink layer as well as the surface protective layer which is present on and contacted with the low-luster pattern ink layer so as to cover a whole surface including both a region where the low-luster pattern ink layer is formed and a region where no low-luster pattern ink layer is formed, are successively formed on the laminated layers.

18. (Original) The decorative material according to claim 17, wherein the pattern layer has a woodgrain pattern, and the low-luster pattern ink layer forms a low - gloss region corresponding to a vessel portion of the woodgrain pattern.

19. (Currently amended) A decorative plate comprising a substrate plate and the decorative material as defined in claim 1~~any one of claims 1 to 18~~ which is attached onto the substrate plate.

20. (New) The decorative material according to claim 2, wherein the low-luster pattern ink forming the low-luster pattern ink layer has an uneven thickness.

21. (New) The decorative material according to claim 2, wherein the surface protective layer contains fine particles, and an average particle size of the fine particles is close to a plus-side value of a maximum thickness of the surface protective layer located just above the low-luster pattern ink layer.

22. (New) The decorative material according to claim 2, wherein the surface protective layer is formed by crosslinking and curing the ionizing radiation-curable resin composition containing an ethyleneoxide-modified polymerizable compound, and contains particles of baked kaolin.

23. (New) The decorative material according to claim 2, wherein the low-luster pattern ink forming the low-luster pattern ink layer contains an extender pigment.

24. (New) The decorative material according to claim 2, wherein the ionizing radiation-curable resin composition is an electron beam-curable resin composition.

25. (New) The decorative material according to claim 2, wherein a surface of the surface protective layer located above the low-gloss region has a convex shape.

26. (New) The decorative material according to claim 2, further comprising a penetration-preventing layer formed between the substrate and the low-luster pattern ink layer.

27. (New) The decorative material according to claim 2, wherein a colored layer, a pattern layer and the penetration-preventing layer are successively laminated on the substrate, and the low-luster pattern ink layer as well as the surface protective layer which is present on and contacted with the low-luster pattern ink layer so as to

cover a whole surface including both a region where the low-luster pattern ink layer is formed and a region where no low-luster pattern ink layer is formed, are successively formed on the laminated layers.

28. (New) A decorative plate comprising a substrate plate and the decorative material as defined in to claim 2 which is attached onto the substrate plate.